

**REMARKS**

In the Office Action<sup>1</sup>, the Examiner rejected claims 62-64 under 35 U.S.C. § 103(a) as being unpatentable over U.S. Patent No. 6,721,736 to Krug et al. (*Krug*) in view of the "XBRL Specification" by Hamscher et al. ("*Hamscher*"); rejected claims 1-6, 11-21, 24-34, 37-46, 49-57, and 59-61 under 35 U.S.C. § 103(a) as being unpatentable over U.S. Patent No. 6,370,549 to Saxton ("*Saxton*"), in view of U.S. Patent Application Publication No. 2002/0052954 to Polizzi et al. ("*Polizzi*"), and further in view of *Hamscher*; and rejected claims 8-10, 23, 36, 47, 48, and 58 under 35 U.S.C. § 103(a) as being unpatentable over *Saxton*, *Polizzi*, *Hamscher*, and further in view of U.S. Patent No. 6,134,563 to Clancey et al. ("*Clancey*").

**I. Regarding the rejection of claims 62-64 U.S.C. § 103(a) as being unpatentable over *Krug* in view of the *Hamscher***

Applicants respectfully request that the Examiner reconsider and withdraw the rejection of claims 62-64 because a *prima facie* case of obviousness has not been established with respect to these claims.

To establish a *prima facie* case of obviousness, the prior art reference (or references when combined) must teach or suggest all the claim limitations. See M.P.E.P. § 2142, 8th Ed., Rev. 5 (August 2006). Moreover, "in formulating a rejection under 35 U.S.C. § 103(a) based upon a combination of prior art elements, it remains necessary to identify the reason why a person of ordinary skill in the art would have combined the prior art elements in the manner claimed." USPTO Memorandum from

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<sup>1</sup> The Office Action contains a number of statements reflecting characterizations of the related art and the claims. Regardless of whether any such statement is identified herein, Applicants decline to automatically subscribe to any statement or characterization in the Office Action.

Margaret A. Focarino, Deputy Commissioner for Patent Operations, May 3, 2007,  
page 2.

A *prima facie* case of obviousness has not been established because, among other things, *Krug* and *Hamscher*, taken alone or in any proper combination, fail to teach or suggest each and every element of Applicants' claim.

Claim 62 recites a data processing system, comprising:

a parser . . . and  
a manager that:  
provides for the creation of a second hierarchy of the  
software elements, and  
provides for the restructuring of the first hierarchy and the  
second hierarchy into software structures corresponding to a new  
text document.

(emphasis added). The Examiner correctly states that *Krug* "does not explicitly disclose a manager that provides for the creation of a second hierarchy . . ." (Office Action at page 3). The Examiner relies on *Hamscher* to allegedly disclose these elements. Applicants respectfully disagree.

*Hamscher* is directed to a XBRL specification for defining XBRL elements and attributes that can be used in the creation, exchange, and comparison tasks of financial reporting (Abstract). The Examiner cites the first paragraph on page 17 of *Hamscher* to allegedly disclose the claimed manager that "provides for the creation of a second hierarchy of the software elements, and provides for the restructuring of the first hierarchy and the second hierarchy into software structures corresponding to a new text document" (Office Action at pages 3-4). This is not correct.

This passage of *Hamscher* discloses "[o]rder independence also simplifies the combination of financial information from different periods or entities, or even for the

same entity under different reporting regimes, since in most cases an XBRL instance document can be created by concatenating other XBRL instance document."

According to this passage, an XBRL instance document can be created by concatenating other XBRL instance documents. The Examiner asserts that the XBRL instance document corresponds to the claimed "hierarchy." Applicants respectfully disagree. *Hamscher* is silent regarding a "hierarchy." *Hamscher* only discloses creating documents by concatenating other documents. Nothing in this passage, or any other passage of *Hamscher*, discloses the claimed "hierarchy."

Even assuming that *Hamscher* discloses a "hierarchy," which Applicants do not concede, claim 62 requires a first and second hierarchy that are restructured "into software elements corresponding to a new text document." *Hamscher* may combine information. However, *Hamscher* does not "determine the hierarchy of software elements" and create a first and second hierarchy. The XBRL instance document, which allegedly discloses a "hierarchy," is not created by a "manager" that also "provides for the restructuring of the first hierarchy and the second hierarchy into software structures corresponding to a new text document."

Assuming, arguendo, that the XBRL instance document, created by concatenating other XBRL instance documents, corresponds to the "second hierarchy," there is no teaching or suggestion in *Hamscher* that this XBRL instance document is restructured, along with a "first hierarchy," "into software structures corresponding to a new text document." The XBRL instance document is the result of concatenating other XBRL instance documents. This resulting XBRL instance document is not "restructured."

Therefore, *Hamscher* does not teach the claimed “creation of a second hierarchy of the software elements.” Accordingly, *Hamscher* does not teach or suggest a manager that “provides for the creation of a second hierarchy between the software elements, and provides for the restructuring of the first hierarchy and the second hierarchy into software structures corresponding to a new text document,” as recited in claim 62.

Accordingly, *Krug* and *Hamscher* fail to establish a *prima facie* case of obviousness with respect to claim 62, at least because the references fail to teach each and every element of the claim. Claims 63 and 64 depend from claim 62 and are thus also allowable over *Krug* and *Hamscher*, for at least the same reasons as claim 62.

**II. Regarding the rejection of claims 1-6, 11-21, 24-34, 37-46, 49-57, and 59-61 under 35 U.S.C. § 103(a) as being unpatentable over *Saxton*, *Polizzi*, and *Hamscher***

Applicants respectfully request that the Examiner reconsider and withdraw the rejection of claims 1-6, 11-21, 24-34, 37-46, 49-57, and 59-61 because a *prima facie* case of obviousness has not been established with respect to these claims.

Claim 1 recites a data processing system comprising, for example:

a parser . . .  
a manager that provides for the creation of a second hierarchical relationship between the software elements, and the restructuring of the first hierarchical relationship and the second hierarchical relationship into software structures corresponding to a new text document;

(emphasis added). The Examiner correctly states that *Saxton* and *Polizzi* “do not explicitly disclose a manager that provides for the creation of a second hierarchy . . .”

(Office Action at page 6). The Examiner again relies on *Hamscher* to allegedly disclose these elements. Applicants respectfully disagree.

As previously stated, *Hamscher* discloses “[o]rder independence also simplifies the combination of financial information from different periods or entities, or even for the same entity under different reporting regimes, since in most cases an XBRL instance document can be created by concatenating other XBRL instance document” (page 17, first paragraph).

As previously stated, *Hamscher* does not teach the claimed “creation of a second hierarchy of the software elements.” Thus, *Hamscher* does not teach or suggest a “manager that provides for the creation of a second hierarchy between the software elements and the restructuring of the first hierarchy and the second hierarchy into software structures corresponding to a new text document,” as recited in claim 1.

Accordingly, *Saxton*, *Polizzi*, and *Hamscher* fail to establish a *prima facie* case of obviousness with respect to claim 1, at least because the references fail to teach each and every element of the claim. Claims 2-6, and 11-16 depend from claim 1 and are thus also allowable for at least the same reasons as claim 1.

Independent claims 17, 29, 30, 42, and 54, though of different scope from claim 1, recite limitations similar to those set forth above with respect to claim 1. Claims 17, 29, 30, 42, and 54 are therefore allowable for at least the reasons presented above. Claims 18-21, 24-29, 31-34, 37-41, 43-46, 49-53, 55-57, and 59-61 are also allowable at least due to their dependence from claims 17, 29, 30, 42, and 54 respectively.

**III. Regarding the rejection of claims 8-10, 23, 36, 47, 48, and 58 under 35 U.S.C. § 103(a) as being unpatentable over *Saxton*, *Polizzi*, *Hamscher*, and *Clancey***

Applicants respectfully request that the Examiner reconsider and withdraw the rejection of claims 8-10, 23, 36, 47, 48, and 58 because a *prima facie* case of obviousness has not been established with respect to these claims.

The Examiner admits that the combination of *Saxton*, *Polizzi*, and *Hamscher* do not disclose “wherein one more templates are used to develop the report, which contain data that is directly inserted into the report and instructions enabling data from the one or more sources to be inserted into the report” (Office Action at page 12). However, the Examiner relies on *Clancey* for allegedly teaching these claimed elements (Office Action at page 13).

Even assuming this allegation is true, which Applicants do not concede, *Clancey* fails to cure the deficiencies of *Saxton*, *Polizzi*, and *Hamscher* discussed above. *Clancey* discloses “a computer-implemented method of creating and editing a document containing one or more terms” (col. 1, lines 41-43). *Clancey* does not teach or suggest “a manager that provides for the creation of a second hierarchical relationship between the software elements, and the restructuring of the first hierarchical relationship and the second hierarchical relationship into software structures corresponding to a new text document,” as recited in claim 1, and similarly recited in claims 17, 29, 30, 42, and 54.

Therefore, *Clancey* fails to cure the above-identified deficiencies of *Saxton*, *Polizzi*, and *Hamscher*, and Applicants respectfully request that the Examiner withdraw the rejection of claims 8-10, 23, 36, 47, 48, and 58 under 35 U.S.C. § 103(a).

#### IV. Conclusion

In view of the foregoing remarks, Applicants respectfully request reconsideration of this application and the timely allowance of the pending claims.

Please grant any extensions of time required to enter this response and charge any additional required fees to our deposit account 06-0916.

Respectfully submitted,

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